

If increase of taxation there is to be and the fact that the war has lasted, there can be no doubt that the taxation must be extended. There is no easier way of obtaining money, without seriously pinching the taxpayer's resources, than by a tariff for revenue purposes. Such a tariff differs entirely from a protective tariff, the virtues or vices of which need not be discussed here, though the speed and precision with which Russia has brought the United States to their knees by the application of "retaliation" is most instructive. It is well known that a salt and alum duty were levied on manufactures imported into this country. Their value is about £70,000,000 a year. Ten per cent on this would give the substantial sum of £7,000,000. Under a revenue tariff the taxpayer pays in small instalments and scarcely feels the payments, but he need not buy foreign gloves or other toys if he objects to pay. A light duty on certain articles of general consumption can also be levied. It provided the toll taken is not so high that it does not affect the consumer. The increased excise on beer last year has been a good example. It is well to remember that the income tax yields a high figure, and if further increased the proportionate yield would certainly be increased. The tariff is a very narrowed basis of our revenue, and it only probably needs courage to find